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GENERAL AND REVENUE SECRETARIAT

Preserve

1914-15

(Municipal)

**File No.** 1-14

**Serial Nos.** 24 25

# Papers Filed.

***Month*** February 1915

**SUBJECT**

Explanation on the objections raised by the auditing Comptrollers on the Examination of the Bangalore Levy Municipal Accounts from the months of September 1914

**PREVIOUS REFERENCES**

ml 1-10 (19 24 27)

**LATER REFERENCES.**

E Sundaram

G R S 11] 1914

GENERAL AND REVENUE SECRETARIAT

( Conf )

NOTES

File No /

FILE HEADING

Proceedings of the Bangalore City Municipal Council

From

The President of the Bangalore City Municipality

No 195 Dated 1. 1. 15 Received 9 - 1 - 15

| Diary No 4260 | Enclos 7 | Spare Copies | Serial No 2 |
|---|---|---|---|

BRIEF ABSTRACT OF LETTER

Submits explanations on the objections raised by the auditing Councillors on the examination of the Bangalore City Municipal accounts for the months of Septr to Novr 1914 & states that irregularities will disappear as the system of work prescribed in the Municipal Account Manual has come into effect from 1st July 1914

NOTES AND ORDERS

2 Submit for orders with draft

TS 48 Jan 28
4/2/15 Dsec 4/

Jan 28
5/2

Jan
8
7/4/15
Jan

NOTES—First Sheet

G I B—20 100 8 8 14

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| General and Revenue Secretariat | GL File No. 1 of 1914 |
|---|---|
| Serial No 26 | G.O. No. 6083 Dt 10 2. 1915 Records the bill with certain observations |

NOTE—Contn sheet

431 B 25 000 2 11 14

D 4260/pul 1-14-284

No 195
Enclosure 2

OFFICE OF THE MUNICIPAL COUNCIL

*Bangalore City,* 1st January 1915.

75

*From*

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
*Hony President, Municipal Council,*
*Bangalore City*

*To*

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

SIR,

With reference to Government Proceedings No. 6696/M1. 1-10-27 dated 10-2-1911, I have the honor to forward herewith a statement showing the objections raised by the auditing Councillors on the Examination of the Bangalore City Municipal Accounts for the months of September, October and November 1910 and the explanations written in juxtaposition thereto.

2. The practice as regards the sums realized on account of the value of sites, was to credit them at once to the Treasury and then show them as Deposit Receipts in the accounts for adjustment to proper head later on. The credits could not at once be made to proper heads partly for want of confirmation of sales and partly to avoid needless delay in making refunds to parties should the sales be set aside on the grounds of low bids or other irregularities. The omission to adjust the items as each case became ripe is ascertained to be due to change of hands in the office and to the repetition of the same by oversight till pointed out.

3.

2

3. A statement showing the amount in deposit remaining unadjusted, the number of items to which it relates and the dates on which the amounts were received is herewith forwarded as required in para 3 of the Government Proceedings under reply.

4. The irregularities as regards the cess accounts and the Demand Collection and Balance registers of taxes on vehicles and animals have, as far as possible been minimised and with the introduction of the new system of work prescribed in the Municipal Account manual, since the beginning of the current year they are bound to disappear.

I have the honor to be
Sir,
Your most obedient servant,

W Nettlefold

Honorary President.

ca

Encl 4 - Dft - Sept

| | | | | | |
|---|---|---|---|---|---|
| 20 | 63 | 7 | 10 | " | 12 — 4 — 09 |
| 21 | 211 | 13 | | " | 14 — 4 — 09 |
| 22 | 81 | 14 | 8 | " | 16 — 4 — 09 |
| 23 | 69 | 14 | | " | 20 — 4 — 09 |
| 24 | 68 | | | " | 23 — 4 — 09 |
| 25 | 253 | 1 | 4 | " | 24 — 4 — 09 |
| 26 | 51 | 2 | 8 | " | 1 — 5 — 09 |
| 27 | 144 | 12 | | " | 4 — 5 — 09 |
| 28 | 121 | | 8 | " | 6 — 5 — 09 |
| 29 | 63 | 12 | 8 | " | 8 — 5 — 09 |
| 30 | 58 | 5 | 4 | " | 11 — 5 — 09 |
| 31 | 18 | 8 | | " | 13 — 5 — 09 |
| 32 | 56 | 14 | | " | 20 — 5 — 09 |
| 33 | 36 | 9 | 4 | " | 21 — 5 — 09 |
| 34 | 51 | 8 | | Collector | 30 — 6 — 09 |
| 35 | 52 | | | Vice President | 23 — 13 — 09 |
| 36 | 18 | 12 | | " | 16 — 7 — 10 |
| 37 | 15 | | | Collector | 17 — 1 — 11 |
| | 2,783 | 11 | 10 | | |

Bangalore
6th January 1915

Compd
Y/E
31.1.15

Hon. President, Mysore Commercial Institutes Club

Statement shewing the amount in deposit remaining unadjusted the no of items to which it relates and the dates on which the amounts were received

Earnest 1-14 Sheet

Earnest 1-14)—

| Serial no | amount of deposit | | | Name of the depositor | Date of receipt | Date of adjustment | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | 30 | | | Venkaladasappa | 15—8—07 | | |
| 2 | 75 | 4 | | R Narasimha Iyengar | 16—8—07 | | |
| 3 | 27 | 8 | | D Raja Rao | 19—8—07 | | |
| 4 | 30 | | | Abdul Gaffoor | 18—2—08 | | |
| 5 | 37 | 8 | | Venkaladasappa | 20—2—08 | | |
| 6 | ~~202~~ | ~~8~~ | | Collector | 1—5—08 | | |
| 7 | 139 | | | Vice President | 18—9—08 | | |
| 8 | 77 | | | " | 19—9—08 | | |
| 9 | 38 | | | | 6—10—08 | | |
| 10 | 50 | | | " | 21—12—08 | | |
| 11 | 50 | | | " | 29—1—09 | | |
| 12 | 50 | | | " | 19—3—09 | | |
| 13 | 30 | | | " | 1—4—09 | | |
| 14 | 36 | 4 | | | 2—4—09 | | |
| 15 | 169 | 9 | 4 | " | 3—4—09 | | |
| | 62 | 12 | | " | 6—4—09 | | |
| | 58 | 12 | | " | 7—4—09 | | |
| | 90 | 2 | 8 | " | 8—4—09 | | |

The counterfoils of the cheque book (Form 125) Cheque
show that a cheque no 183 dated 14 9 1910 in favour
was issued in favour of Contractor Appuyappa the Deputy
for Rs 171-4— on account special repairs to the subsequent
north cross road in Baravanpade The counterfoil alongside
of this cheque has been initialled by the Head Cancelled
Accountant C Ramaya and the Vice President wrote on
Again for the same amount cheque no 185 Cash book
dated 15 9 1910 has been prepared Both this which has
cheque and the counterfoil are initialled by Account
the Deputy Accountant Veerabhadrasetty, was omitted
but they do not bear the signature of the the month
Vice President The Head Accountant explained Reasons
that it was prepared by mistake If so the of this was
cheque should have been at once burnt by unearned
the Issuing Officer - the Vice President - and
its counterfoil cancelled by him the Vice President
was not aware of this irregularity until he
informed him of it and got the cheque and
its counterfoil Cancelled by him on the
24th October 1910 It has not been explained by
the P.F.O. how the 2nd cheque happened to
be drawn on the 15th September 1910 while
the bill of the Contractor had already been
paid on the 14th Idem by cheque no 183
Such irregularities will not occur if the cheque

No 185 dated 15 9 1910 for Rs 171-4-0
of Contractor Appayappa was written by
Accountant by oversight and as he
by found out the mistake he folded it
the Counterfoil with a view to it being
after reporting the mistake, and
other cheques for fresh items In the
also the entry of the spoiled cheque,
neither been initialled by the Head
nor signed by the Vice President
and the correct totals worked out for
the Deputy Accountant retired from
written a fortnight from the assurance
table and the spoiled cheque remained
it by oversight

book is kept in the personal custody of the Issuing Officer and the cheques are issued by him on the presentation of the bills, the numbers and dates of the cheques being duly entered in the bills under his signature

2 Cheque No 181 dated 13 9 1910 has been issued in favour of Nannuvenkatappa for Rs 14-8—, but the receipt attached to the bill shows that the payment was made to one Nannyappa This has not been explained by the Engineer's Office

The numbers and name should be same as entered in the Register

3 Nominal Rolls of Coolies employed in August 1910 show that Rs 65/- were spent for watering Avenue plants in I and VII Divisions and Rs 59/- for the same purpose in VIII Division While incessant rains fell in August 1910, there was no necessity for watering any plants Therefore the employment of Coolies for the purpose was a mere waste of money

The number employed engaged in any way of vegetable reserves plants was "for for avenues in the

4 Monthly pay roll Rs 107 payable to the Dastrauny Officer Subbarao who is on sick leave has been drawn for August 1910 and kept in

The Collector observes

tal Engineer explains that Muniveluthappa
pillappa are brothers working in the
and that as former could not go
payment was made to his brother
Munuswamappa

tal Engineer explains that the labour
and paid for during August 1910 was
attending to the young plants in the
repairing their beds, removing rank
Cutting reed earth and such other
as were necessary to make the young
thrive But as the estimate sanctioned
employing temporary coolies for watering
plants" this expenditure was shown
accounts under that heading as usual

explains that he has noted the
for future guidance

deposit This amount ought to have been
shewn drawn in the Pay bill for September 1910
The Collector says he will do so in the bill
for October 1910

Out of Rs 80/- drawn since February 1910 on account of the pay due to Shanboque Shankarappa, Rs 25/- were credited to the Savings bank account for his security only on 30th August 1910, and Rs 35/ were paid to Shamachar as per Shankarappa's letter on 8th August 1910, his receipt stamp being affixed The balance of Rs 20/- is kept in deposit But there is no account kept in the office, showing the receipts and expenditure of such items

The Collector Rs 25/- to the Shankara offered he and the Salary sum of per Shan could no to certain that the explana ment to be that the defalc

6 There are lots of erasures in the collectors cash book These are not initialled by the Vice President When wrong entries are made they ought not to be erased, but should be corrected in red ink and initialled by the Vice President

The Collect Corrector Vice Pre Sundar

7 The Deposit register shows that the amounts

explains that the delay in crediting
Lawyer Bank account of Lahoque
Jr was due to the Shahoque having
land in the Nagada Taluq as security
Consequent Correspondence with the
authorities on the subject, that the
Rs 35/- was paid to Shamachar as
Kanakkar's request through letter, who
received the amount in person owing
family troubles (viz his fathers death)
omission of not taking Shamachar's
and getting one anna stamp affixed
been noted for future guidance and
acquittance roll clearly shows the
the amounts disbursed & the
report that instructions of getting
in the cash book untalled by the
audit has been noted for future

received since so long ago as August 1907 on account of the value of building sites have not yet been assessed this is irregular Such amounts must be adjusted as soon as the sales are confirmed by the President Steps should be taken at once to adjust all items remaining in deposit up to 31st July 1910

Part pay sites in the Extension not at once shown as forfeitures Cancelled irregularities remained have been instruction

8 The accounts of Cess collections have not been produced though called for since the day before yesterday when we attended the Office as per the President's request to audit the accounts

The Health Councillors 1910 the of the Cess often has They were duly be

For [illegible]

On the following sales very large sums remained in the Collector's treasury

14-10-1910 Rs 2040-10-7

18 10 1910 Rs 3225-9-6

It is explained that owing to the Durga holiday

It is amount

cuts tendered by parties purchasing
Casuarinagunda and Mallikarapuram
pending Confirmation of sale are
credited to account but are
"deposits" in the Deposit Register to
refund, should the sales be eventually
on the grounds of low bids or other
37 items aggregating Rs 2734/- which
under deposit at the time of audit
transferred to proper head and the
are noted for future guidance

Officer reports that the auditing
started on the evening of the 25th October
remittance Register in the possession
Collectors who had left the office
my there Goals into the Treasury
sent for to be present the next
day that time audit had been closed

only in unavoidable cases that large
are kept in the Treasury

the money could not be remitted to the treasury But there was a remittance on the 15th to the Taluq Treasury. As it is unsafe to keep very large amounts in the Collectors treasury it is necessary that some arrangements should be made to remit the accounts to the Taluq Treasury at least every other day

2 The Collectors Contingent register shows an expenditure of Rs 7/- in each month It is very strange that there have been no sweeps in any month — Sweeps

3 There is nothing to show in the Health Officers office what is the total demand under the Sanitary Cess for each year No Consolidated register has been prepared as yet, showing for what houses in the whole city the cess is levied and from what houses and for what reasons it is not levied the office depends entirely upon the Cess Collectors registers These are kept very irregularly and inconsistently, some registers are opened in printed paged books, while others are opened in books without pages Some registers show the demand for the year, while the others show it for each month Some registers show no demand — Hers will have also Sanitary

will be effected when it is possible.

receive attention. The Government
passed orders for levying a special
Cess annually

of any kind, and some have to be kept. These registers have not been checked or signed by any responsible officer in proof of his being satisfied that there are no omissions. Thus there is scope for all sorts of irregularities and embezzlement being committed by the irresponsible Cess Collectors. In these circumstances, it is absolutely necessary that with the sanction of Government under Reg 59 of the Municipal Regulations, the Cess should be included in the House Tax as the Water Cess and Lighting Cess. There ought to be no difficulty in this matter, as it is easily done in the Calcutta Division. It is urged that the Cess is now levied only from those houses which have daily conservancy by the Municipal Scavengers. Similarly it may be included in the Khata of the house tax of such houses only as are attended to by the Municipal Scavengers.

For November

1 No demand is shown under "Sewage Farms" the lease amount due for each month should be entered. The demand received

will be shown after the agreement is
for which orders are being taken.

under "Demand" and it should
be collected and shown under collection.
The explanation for the omission is that
this lease has not yet been concluded.

2 The demand collection and balance registers of taxes on vehicles, annually are irregularly kept They were for the first time produced in this month Even in the registers for the half years ending 31 12 1909 and 30 6 1910 the totals are not given, so that the total demand for each half year cannot be ascertained The clerks concerned explain that the entries are not yet closed, but the Collector explains that no separate demand is struck, but that the amount received is entered both under "Demand" or "Assessment" and "Payment" in the Registers This is irregular. Under Sec 59(11) of the Regulation, a tax on all vehicles, annually have to be imposed at rates specified in Schedule I appended to the Regulation Accordingly the demand for each half year should be previously settled and entered in these prescribed registers The amount thus settled should be recovered under the provisions of chapter VIII of the Regulation The number of vehicles, annually liable to be taxed under sec 59 of the Regulation can be easily ascertained and recorded by the

Kept to from the D C B all heads but in submitted the Treasury (House "House Tax when the explained I am understood A demand Vehicle also these submitted half have

account that it has been in practice
very necessary to show in the monthly
statement the collection (under
as the demand for that month,
the D C B abstract statement
to Government every month with
certificate, the probable demand
and realisation etc) as shown under
as per instructions of Government
account was first introduced. I
to the auditors the other day and
every I did not make myself
a
separate register showing the
on account of annual and
license fees is maintained as
a register of collections
registers tally with the account
every month the totals for the
years which were not entered
been struck now.

Shanbaguee Distress Officers and Collector and checked by the Managing Committee, Vice President &c There seems to be no difficulty whatever for them accurately settling the demand for each half year, and then recovering it in due course As this is not done, there are chances of numerous vehicles annually escaping taxation

3 Register of Sanitary Cess is also incomplete Noted
This should contain the whole of the numbers whether cleaned by Municipal Agency or not, the Conservancy numbers being entered under the head "Door No" Against such of the numbers as do not pay the cess, the reason for non-payment should be entered At present this is done only in a few cases, as for instance, Brunton's West End Hotel"

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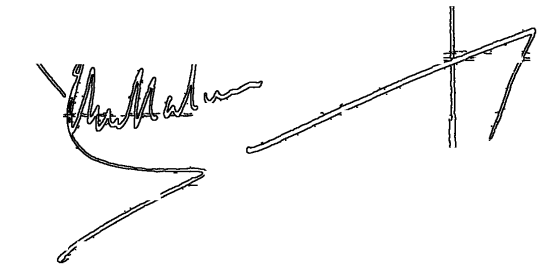
Bangalore City
dated 6th January 1915

Compd
by

for future guidance.



for Honorary Secretary,
Municipal Council,
Bangalore City

Audit of accounts Bangalore for Sept to Nov 1916

[R S 28]

7

File No 1-44

Serial No 25

Diary No of letter replied to 4260

*Proceedings of the Government of His Highness the Maharaja of Mysore*

GENERAL AND REVENUE SECRETARIAT

(Rl)

READ—

the paper noted in the margin

Letter no. 195 of the Audit Dept 1915 from the President Mil Council Bangalore cf— submitting explanations on the observations made by the auditing Comm.rs on the examination of the Mil accounts for

ORDER OF REFERENCE—N.

over

Date of issue 10-2-15.

Signed by Mr A V Ramanathan

SUBJECT

the months of September
October & November 1910
& stating that the
irregularities are bound
to disappear as the
system of work prescribed
in the 2nd Account
Manual has come
into force from the 1st July
1914

Order Mysore

No 6085 mcl 1-14-25 910 2.15.

Recorded with the
observation that there
has been delay of 4 years
in the 2nd Office ~~to~~ in proceeding to furnishing the
~~accts~~ to ~~the~~ Audit ~~Office~~ ~~for~~ ~~examination~~ ~~and~~ ~~passing~~ report
was ~~sent~~ ~~from the Office~~
in Feby 1914

1) Now that the revision
of the 2nd Office has
been sanctioned as

G R S 27]

GENERAL AND REVENUE SECRETARIAT

*(Continuation sheet draft form.)*

recommended. It is hoped that such ~~the President~~ irregularities will not recur to make apparent arrangements for rectifying all irregularities in the working of the Municipality

direct the Receiver under disposal

2) The statement of deposits remaining in dispute received with the above ~~does~~ includes certain ~~has not yet been made~~ items relating to August 1907 ~~This statement appears to be far from~~ is not satisfactory The President is requested to arrange for their adjustment without further delay & submit a Report of adjustment

GPS—12 000—15-2-13

TS 48
4/2/15

Mr Mallet

Mr for Asst Sec
Sir Charles Hyde
To the Dependencies
Cl B also a